

STATE INFORMATION FOR STREAMLINED SALES TAX PARTICIPANTS

1. INTRODUCTION

- Date state will join SST - Effective October 1, 2005
- Brief description of the State's program – **Conforming State.**

2. CONTACT PERSONNEL

- IDENTIFY CONTACT PERSONNEL – **RICHARD DOBSON, RICKY HAVEN, TIM BENNETT, KEVIN WEST**. CSP CERTIFICATION INFORMATION: **TIM BENNETT** PROGRAMING QUESTIONS: **KUMAR KAKANI**
- LIST TELEPHONE & FAX NUMBERS, EMAIL AND MAILING ADDRESSES
RICHARD DOBSON, EXECUTIVE DIRECTOR, OFFICE OF SALES & EXCISE TAX, TELEPHONE: (502)564-5523 x49977, FAX: (502)564-2906; EMAIL RICHARD.DOBSON@KY.GOV; ADDRESS: 501 HIGH STREET, P O Box 181, FRANKFORT, KY 40602
RICKY HAVEN, DIRECTOR, DIVISION OF SALES AND USE TAXES, TELEPHONE: (502)564-6828 x46828, FAX: (502) 564-2041, EMAIL: RICKY.HAVEN@KY.GOV; ADDRESS: 501 HIGH STREET, P O Box 181 FRANKFORT, KY 40602
TIM BENNETT, BRANCH MANAGER, PROGRAM COMPLIANCE BRANCH, TELEPHONE: (502)564-5170 x48913, FAX: (502) 564-2041 EMAIL: TIM.BENNETT@KY.GOV ADDRESS: 501 HIGH STREET, P O Box 181 FRANKFORT KY 40602
KEVIN WEST, SECTION SUPERVISOR, OFFICE AUDIT SECTION, TELEPHONE: (502)564-5170 x48920, FAX: (502)564-2041, EMAIL: KEVIN.WEST@KY.GOV, ADDRESS: 501 HIGH STREET, P O Box 181 FRANKFORT, KY 40602
FOR CERTIFICATION QUESTIONS, CONTACT TIM BENNETT, TELEPHONE: (502)564-5170 x48913, FAX: (502)564-2041, EMAIL: TIM.BENNETT@KY.GOV, ADDRESS: 501 HIGH STREET, P O BOX 181 FRANKFORT KY 40602
FOR PROGRAMMING QUESTIONS, CONTACT KUMAR KAKANI, TELEPHONE: (502)564-6380, EMAIL: KUMAR.KAKANI@KY.GOV , ADDRESS: COMMONWEALTH OFFICE OF TECHNOLOGY, 200 FAIR OAKS LANE, MAIL STOP 13, FRANKFORT, KY 40601

3. DEVELOPER RESPONSIBILITIES

- CONFIDENTIALITY – LIST ANY CONFIDENTIALITY GUIDELINES, RULES AND VIOLATION CONSEQUENCES- SEE KRS 131.190
- COMPLIANCE REQUIREMENTS- FILE IN ACCORDANCE WITH SST REQUIREMENTS.

4. PUBLICATIONS

- URL FOR STATE TAXABILITY MATRIX- WWW.REVENUE.KY.GOV
- URL FOR STATE RATES & BOUNDARIES DATABASES - N/A, KY HAS A STATEWIDE RATE OF 6%, NO LOCAL OPTION SALES TAX

5. FILING OF SERS

- SOFTWARE ACCEPTANCE, TESTING AND APPROVAL
 - i. WHETHER TESTING AND CERTIFICATION ARE REQUIRED FOR SELLERS AND CSPs PRIOR TO FILING - NO TESTING FOR SELLERS; CSP CERTIFICATION REQUIRES TESTING.
 - ii. IF SO, TESTING PROCEDURES AND ACCEPTANCE CRITERIA- PROCEDURES FOR CSPs SET BY THE SST CERTIFICATION COMMITTEE.
- URL OF WEB SERVICE FOR FILING OR URL OF WEBSITE FOR UPLOADING FILES AND DOWNLOADING ACKNOWLEDGEMENTS
<https://sst.rev.ky.gov/EfileWeb/services/EFileServiceSoap>
- STATE DUE DATES – WHAT IS TIMELY FILED - FILED BY 20TH OF THE FOLLOWING MONTH
- WHETHER STATE USES COMPOSITE SER CODES - YES

6. PAYMENT HANDLING AND ACCEPTANCE

- STATE DUE DATES – WHAT IS TIMELY PAID - RECEIVED BY THE 20TH OF THE FOLLOWING MONTH.
- DOES STATE ACCEPT BULK PAYMENTS - NO.
- STATE EFT REGISTRATION REQUIREMENTS - CONTACT MARTHA HOAGLAND AT 564-6020, EXT 47807 OR ACCESS WWW.REVENUE.KY.GOV , ETAX, E-PAYMENT INFORMATION.
- WHAT FORM OF SAME-DAY PAYMENT (E.G. FEDWIRE) STATE ACCEPTS- FEDWIRE ONLY SAME DAY PAYMENTS
- DATA REQUIREMENTS FOR SELLER/CSP INITIATED ACH CREDIT PAYMENTS-EFT PROGRAM (SEE ABOVE)
- PREPAYMENT REQUIREMENTS, IF ANY-NONE
- REFUND HANDLING - MAIL REFUND APPLICATION FORM 51A209 (AVAILABLE AT [HTTP://REVENUE.KY.GOV/FORMS/CURSALEFRM.HTM](http://REVENUE.KY.GOV/FORMS/CURSALEFRM.HTM) TO DIVISION OF SALES AND USE TAX, 501 HIGH STREET, PO BOX 181, FRANKFORT KY 40602

7. INFORMATION REPORTS

- WHAT DATA IS REQUIRED FOR STATE INFORMATION REPORTS - RECEIPTS, DEDUCTIONS, USE TAX, TAX
- HOW MANY INFORMATION REPORTS REQUIRED PER YEAR - 2
- WHEN ARE INFORMATION REPORTS DUE-FOR PERIODS ENDING MARCH & OCTOBER, DUE BY THE 20TH OF THE FOLLOWING MONTH.

8. ACKNOWLEDGEMENT SYSTEM

- STATE SPECIFIC ERROR CODES IN ADDITION TO MINIMAL ERROR CODE LIST- NONE.
- ANTICIPATED TIMING OF ACKNOWLEDGEMENTS- SHOULD BE AVAILABLE THE SAME DAY

9. URL OF STATE'S FULL REGISTRATION SYSTEM IF NEEDS TO REGISTER-

[HTTP://REVENUE.KY.GOV/BUSINESS](http://REVENUE.KY.GOV/BUSINESS).

10. STATE FULL SALES AND USE FILING PROGRAM

- OPTIONS FOR SELLERS/CSPs- ARE ABLE TO FILE SERS THROUGH KENTUCKY'S SST TAX SITE.
- URL OF ONLINE FILING PROGRAM-FOR MODEL 4 FILERS
[HTTP://REVENUE.KY.GOV/ETAX.HTM](http://REVENUE.KY.GOV/ETAX.HTM). FOR MODEL 1 & MODEL 2 FILERS

[HTTPS://SST.REV.KY.GOV/EFILEWEB/SERVICES/EFILESERVICESOAP.](https://sst.rev.ky.gov/efileweb/services/efileservicesoap)

- URL FOR FORMS- FORMS ARE NOT AVAILABLE ON-LINE

11. APPENDIX

- TRANSMISSION FILE SIZE LIMITS- NO LIMITS AT THIS TIME
- SPECIAL TAXING DISTRICT CODES- ONE STATEWIDE RATE NO LOCAL SALES AND USE TAX
- SAMPLE SST XML DOCUMENTS
 - i. SER WITH AND WITHOUT PAYMENT-USE TIGERS STANDARDS
 - ii. INFORMATION REPORT- USE TIGERS STANDARDS
 - iii. ACKNOWLEDGEMENT- USE TIGERS STANDARDS